EXHIBIT E

Summary of Segal Consulting Hours Worked and Fees Incurred

Name	Title	Department	Hourly Billing Rate	Total Billed Hours	Total Fees Billed
Baty-Barr, Robert	Analyst	Pension	270.00	88.30	23,841.00
Bridges, Geoffrey W.	Actuary	Pension	470.00	58.50	27,495.00
Coulter, Sunday	Manager, Design and Content	Pension	220.00	2.60	572.00
Faucette, Jonathan G.	VP & Design Consultant	Pension	340.00	2.20	748.00
Itzcowitz, Jacob	Sr Analyst	Pension	360.00	22.50	8,100.00
Libauskas, Jacob	Actuary	Pension	430.00	345.80	148,694.00
Nicholl, Kim M.	Senior Vice President	Pension	710.00	199.30	141,503.00
Powell, Matthew	Actuary	Pension	410.00	52.60	21,566.00
Reusz, Dan	Senior Analyst	Pension	340.00	21.50	7,310.00
Scarpa, Jonathan P.	Actuary	Pension	410.00	20.30	8,323.00
Stoyanovich, Michael J.	VP & Sr. Consultant Administration	Pension	490.00	28.10	13,769.00
Stuckey, Jon	VP & Technology Consultant	Pension	340.00	9.20	3,128.00
Strom, Matthew A.	VP & Actuary	Pension	560.00	147.90	82,824.00
Tabernacki, Patryk	Senior Analyst	Pension	340.00	29.80	10,132.00
Timmons, Amy S.	VP & Sr. Consultant Administration	Pension	500.00	62.10	31,050.00
Walker, Melanie	SVP, Compliance	Pension	560.00	3.50	1,960.00
Sub-Total				1,094.20	531,015.00
Less 50% Discount on Non-Working Travel Matter:					(15,074.00)
Total					515,941.00